(*b*) from what period (the year from which the concession was given with retrospective effect may be furnished) ;

(*c*) on what date above concession was allowed to beef ;

(*d*) the reason for allowing concession with retrospective effect to mutton but not to beef ; and

(*e*) whether the same concession will be given to beef as it is given in the case of mutton and other articles ?

A.—Sri KADIDAL MANJAPPA (Minister for Revenue and Public Works).—

(*a*) 80 per cent of arrears of sales-tax was ordered to be written off on 10th May 1952.

(*b*) 1948-49 to 1950-51.

(*c*) No concession was allowed for beef. But the benefit of the Notification dated 24th September 1952 was given with effect from 4th August 1952.

(*d*) On representations made by mutton dealers of hardship caused to them in paying three years' arrears in full, the concession was allowed. There was no representation by beef merchants at that time.

(*e*) No.

Sri B. T. KEMPA RAJ.—Sir, what is the difference that the Government have found out between mutton and beef ?

Sri KADIDAL MANJAPPA.—One is beef and the other is mutton. (*Laughter*)

Sri B. T. KEMPA RAJ.—What made Government to grant concession to one item of article and not grant to another item, Sir ?

Sri KADIDAL MANJAPPA.—The other item is imported and there was no representation at that time and there was no necessity. Government thought that the mutton dealers were put to great loss on account of the tax. Therefore, it was found necessary to give relief.

Sri B. T. KEMPA RAJ.—Will the Government tell the amount of arrears outstanding by the beef merchants ?

Sri KADIDAL MANJAPPA.—I have no figures just at present.

Sri J. MOHAMED IMAM.—Mutton or beef, is it not food ?

Sri KADIDAL MANJAPPA.—Yes.

Sri J. MOHAMED IMAM.—Is it not a fact that food articles are not subject to sales-tax ?

Sri KADIDAL MANJAPPA.—They are to some extent.

Sri J. MOHAMED IMAM.—Since it is an article of food, it is exempted from sales-tax, is it not ?

Sri KADIDAL MANJAPPA.—It is not exempted here.

Sri J. MOHAMED IMAM.—If it is not exempted, is it not necessary to exempt it ?

Sri KADIDAL MANJAPPA.—A certain rate is provided for in the case of certain articles. The Sales-tax Committee has submitted a report and the report is under consideration of the Government.

Sri J. MOHAMED IMAM.—Were any of the members of the Committee non-vegetarians ? (Laughter.)

Sri KADIDAL MANJAPPA.—Not necessary.

ಶ್ರೀ ಎಸ್. ಎಂ. ಮರಿಯಪ್ಪ.—ದನಗಳನ್ನು ಕಡಿಯಕೂಡದೆಂಬ ಕಾನೂನಿದೆಯೆ ?

ಶ್ರೀ ಕಡಿದಾಳ್ ಮಂಜಪ್ಪ.—ಇದೆ.

ಶ್ರೀ ಎಸ್. ಎಂ. ಮರಿಯಪ್ಪ.—ಆದರೂ ಕೊಯ್ಯುತ್ತಿರುವುದು ನಮ್ಮ ಸರ್ಕಾರದ ಗಮನಕ್ಕೆ ಬಂದಿದೆಯೆ ?

ಅಧ್ಯಕ್ಷರು.—ಬೇರೆ ಪ್ರಶ್ನೆಯಿದ್ದರೆ ಕೇಳಿ.

ಶ್ರೀ ಎಸ್. ಎಂ. ಮರಿಯಪ್ಪ.—ದನಕರುಗಳನ್ನು ಕೊಯ್ಯಕೂಡದೆಂದು ಆಜ್ಞೆ ಮಾಡಿರುವ ಹಾಗೆ ಕುರಿಗಳನ್ನೂ ಕಡಿಯಕೂಡದೆಂದು ಕಾನೂನನ್ನೇಕೆ ಮಾಡಬಾರದು ?

Mr. SPEAKER.—That does not arise.

Sri M. PALANIYAPPAN.—Will the Government assure that they will exempt beef also from sales-tax if they make a representation ?

Sri KADIDAL MANJAPPA.—I cannot make a definite assurance straightaway. The Committee's report is under consideration.

Completion of certain roads in Chitaldrug District.

1 P.M.

Q.—289. Sri MULKA GOVINDA REDDY (Chitaldrug).—

Will the Government be pleased to state :—

(SRI MULKA GOVINDA REDDY.)

(*a*) when and by whom the following roads were taken up:—

(*i*) Aimangala-Eraballi road in Hiriyur taluk;

(*ii*) Turuvanoor-Chikkondanhalli road in Chitaldrug taluk;

(*iii*) Chikkondanhalli-Yelagod road in Chitaldrug taluk;

(*iv*) Belagatta-Naikanahatti road in Chitaldrug, Challakere taluks;

(*b*) whether all the four roads are completed; if not, which are the roads that are not completed and why they are not completed;

(*c*) whether the bridges and the culverts for those roads were taken up;

(*d*) whether they are aware that they are very important hill roads;

(*e*) whether compensation is paid to the ryots whose lands have been acquired for the formation of the said roads; if not, why there is so much delay?

A.— Sri KADIDAL MANJAPPA (Minister for Revenue and Public Works).—

(*a*) (*i*) By the P. W. D. during March 1938.

(*ii*) & (*iii*) By the Public Works Department during March 1943.

(*iv*) By the Public Works Department during January 1947.

(*b*) Yes. The second part of the question does not arise.

(*c*) Some of the culverts were taken up and completed.

(*d*) They are hill roads but are not very important.

(*e*) Yes, compensation has been paid except in respect of Aimangala-Yeraballi road. The award bill is pending for want of allotment of funds by the District Board, Chitaldrug.

Sri MULKA GOVINDA REDDY.—When were these roads completed?

Sri KADIDAL MANJAPPA.—I cannot tell at present the exact year.

Sri MULKA GOVINDA REDDY.—Are the Government aware that all the roads are not roadworthy?

Sri KADIDAL MANJAPPA.—The information is that they are roadworthy.

Sri MULKA GOVINDA REDDY.—In the answer to (*d*) it is stated that they are hill roads but are not very important. What do you mean by hill-roads?

Sri KADIDAL MANJAPPA.—Roads going through hills.

Sri MULKA GOVINDA REDDY.—Have the Government seen the area?

Sri KADIDAL MANJAPPA.—Yes.

Sri MULKA GOVINDA REDDY.—We do not find any such roads.

Sri KADIDAL MANJAPPA.—That is the information that I have received.

Sri MULKA GOVINDA REDDY.—Is it not a fact that the Belagatta-Naikanatti road is a link to an important road?

Mr. SPEAKER.—They have not said 'not important' but 'not very important'.

Sri MULKA GOVINDA REDDY.—Though the Aimangala-Eraballi Road was taken up in 1938, even after 10 years, you have not paid compensation; why?

Sri KADIDAL MANJAPPA.—Because the District Board has not chosen to allot funds for that purpose.

Sri MULKA GOVINDA REDDY.—Is it not the duty of the Government to see that when acquisition takes place, compensation should be paid?

Sri KADIDAL MANJAPPA.—They have taken necessary action but the District Board has not paid its quota.

Sri MULKA GOVINDA REDDY.—Will Government direct the District Board to pay up compensation immediately?

Sri KADIDAL MANJAPPA.—Yes, we will.

Voddahalli Tank.

Q.—539. Srimathi LAKSHMIDEVI RAMANNA (Hoskote—Anekal).—

Will the Government be pleased to state:—

(*a*) how many years ago, the Voddahalli tank of Nandagudi Hobli breached;

(*b*) whether it has come to their notice that Siddanahalli village would be surrounded by the waters of the